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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 1st March 1958

G.S.R. 81—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. S.R.O. No. 4159 dated the 31st December, 1957, the Central Government hereby exempts the following types of flue-cured tobacco and not actually used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes, from so much of the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (I of 1944) as is in excess of forty-seven naye paise per pound, namely:—

- (i) stems of tobacco larger than 1/4" in size;
- (ii) stems of tobacco not larger than 1/16" in size;
- (iii) dust of tobacco; and
- (iv) granule ('rawa') of tobacco capable of passing through a sieve of 16 uniform circular or square apertures per linear inch.

[No. 22/58.]

G.S.R. 82—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. S.R.O. 3994 dated the 14th December, 1957, the Central Government hereby exempts the following types of flue-cured tobacco and not actually used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes, from so much of the additional excise duty leviable thereon under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), as is in excess of three naye paise per pound, namely:—

- (i) stems of tobacco larger than 1/4" in size;
- (ii) stems of tobacco not larger than 1/16" in size;
- (iii) dust of tobacco; and
- (iv) granule ('rawa') of tobacco capable of passing through a sieve of 16 uniform circular or square apertures per linear inch.

[No. 23.]

G.S.R. 83.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts Vegetable Product of the description specified in column (1) of the Table hereto annexed, cleared during the month of March 1958 by any manufacturer for home consumption, from so much of the duty leviable thereon as is in excess of the amount specified in the corresponding entry in column (2) thereof.

TABLE

Description (1)	Amount (2)
On the first 1,600 cwts.	Rs. 5.00 per cwt.
On the next 1,600 cwts.	Rs. 6.00 per cwt.
On the next 1,600 cwts.	Rs. 6.50 per cwt.

[No. 24/58.]

G.S.R. 84.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts with effect from the 1st April, 1958, Vegetable Product of the description specified in column (1) of the Table hereto annexed, cleared by any manufacturer for home consumption on or after the first day of April in any financial year from so much of the duty leviable thereon as is in excess of the amount specified in the corresponding entry in column (2) thereof.

TABLE

Description (1)	Amount (2)
On the first 20,000 cwts.	Rs. 5.00 per cwt.
On the next 20,000 cwts.	Rs. 6.00 per cwt.
On the next 20,000 cwts.	Rs. 6.50 per cwt.

[No. 25/58.]

G.S.R. 85.—In exercise of the powers conferred by sub-rule (1) of rule 8 read with rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue) S.R.O. No. 3624 dated the 16th November, 1957, the Central Government hereby fixes the following rates per shift per powerloom per month employed by or on behalf of the same person in the manufacture of Cotton Fabrics, namely:—

1. Where more than 50 but not more than 100 powerlooms are employed Rs. 100.00
2. Where more than 24 but not more than 50 powerlooms are employed Rs. 75.00
3. Where more than 9 but not more than 24 powerlooms are employed Rs. 40.00
4. Where more than 4 but not more than 9 powerlooms are employed Rs. 30.00
5. Where no more than 4 powerlooms are employed Nil

Provided that where more than 4 powerlooms but not more than 9 powerlooms are employed by or on behalf of the same person, no duty shall be payable in respect of first 4 powerlooms:

Provided further that where more than 9 powerlooms but not more than 24 powerlooms are employed by or on behalf of the same person, no duty shall be payable—

- (a) in respect of first 4 powerlooms;
- (b) as is in excess of Rs. 30/- per powerloom per shift per month in respect of the next 5 powerlooms.

[No. 26/58.]

G.S.R. 86.—In exercise of the powers conferred by sub-rule (1) of rule 8 read with rule 96J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue) S.R.O. No. 101 dated the 11th January, 1958, the Central Government hereby fixes the following rates of additional excise duty per shift per powerloom per month employed by or on behalf of the same person in the manufacture of cotton fabrics, namely:—

- | | | |
|---|-----|------|
| 1. Where more than 24 but not more than 100 powerlooms are employed | Rs | 20/- |
| 2. Where more than 9 but not more than 24 powerlooms are employed | s. | 16/- |
| 3. Where more than 4 but not more than 9 powerlooms are employed | Rs. | 12/- |
| 4. Where more than 4 powerlooms are employed | | Nil |

Provided that where more than 4 powerlooms but not more than 9 powerlooms are employed by or on behalf of the same person, no duty shall be payable in respect of the first 4 powerlooms;

Provided further that where more than 9 powerlooms but not more than 24 powerlooms are employed by or on behalf of the same person, no duty shall be payable—

- (a) in respect of the first 4 powerlooms;
- (b) as is in excess of Rs. 12/- per powerloom per shift per month in respect of the next 5 powerlooms.

[No. 27/58.]

G.S.R. 87.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment to the Central Excise Rules, 1944, namely:—

In the said rules, after rule 96MM, the following rule shall be inserted, namely:—

“96MMM Nothing contained in rules 96I, 96J, 96K, 96L, 96M and 96MM shall apply to a manufacturer who employs more than one hundred powerlooms (without spinning plants), producing cotton fabrics.”

[No. 28/58.]

B. N. BANERJI, Jt. Secy.

(Department of Revenue)

CUSTOMS

New Delhi, the 1st March, 1958

G.S.R. 88.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 87-Customs, dated the 16th May, 1957, the Central Government hereby exempts artificial silk yarn consisting entirely of cellulose derivatives or regenerated cellulose or both and falling under Item No. 47(2) of the First Schedule to the Indian Tariff Act,

1934, (32 of 1934), when imported into India or the State of Pondicherry, from so much of the duty of customs leviable thereon under the last mentioned Act as is in excess of—

- (a) Rs. 2 per lb. when the yarn is below 75 deniers;
- (b) Rs. 1·45 per lb. when the yarn is 75 deniers and above but not above 100 deniers; and
- (c) Rs. 1·25 per lb. when the yarn is above 100 deniers.

[No. 83]

G.S.R. 89.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 88-Customs, dated the 16th May, 1957, the Central Government hereby exempts staple fibre yarn consisting entirely of cellulose derivatives or regenerated cellulose or both and falling under item No. 47(2) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the last mentioned Act, as is in excess of Rs. 1·25 per lb.

[No. 84.]

M. A. RANGASWAMY, Dy. Secy.